

**Trends in School Corporation Expenditures By Object**  
**Biannual Financial Report Data**  
**Baugo Community Schools (2260)**

<b>Baugo Community Schools (2260)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement</b>						
Certified Salaries (110)	\$5,015,825	\$5,190,454	\$5,011,899	\$4,877,939	-1%	-3%
Group Health Insurance (222)	\$995,393	\$1,086,167	\$1,098,083	\$1,079,923	2%	-2%
Transfer Tuition to Other School Corporations Within the State (561)	\$912,151	\$940,373	\$885,960	\$849,321	-2%	-4%
Noncertified Salaries (120)	\$674,225	\$712,528	\$626,168	\$586,585	-3%	-6%
Social Security-Certified Employee Retirement (212)	\$365,890	\$374,559	\$363,380	\$357,800	-1%	-2%
Teacher Retirement Fund, After 7-1-95 (216)	\$292,732	\$303,554	\$291,268	\$302,783	1%	4%
Purchased Professional and Technnical Instruction Services (311)	\$19,399	\$113,050	\$218,616	\$261,554	92%	20%
Operational Supplies (611)	\$106,603	\$78,662	\$111,558	\$121,227	3%	9%
Other Employee Benefits (241 to 290)	\$0	\$55,619	\$104,343	\$111,358	N/A	7%
Textbooks (630)	\$151,733	\$275,085	\$323,203	\$65,745	-19%	-80%
Public Employees Retirement Fund (214)	\$50,572	\$58,984	\$59,017	\$65,667	7%	11%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$75,456	\$78,233	\$73,409	\$62,414	-5%	-15%
Severance/Early Retirement Pay (213)	\$179,434	\$51,537	\$49,416	\$49,077	-28%	-1%
Social Security-Noncertified Employee Retirement (211)	\$56,454	\$59,540	\$44,958	\$42,040	-7%	-6%
Stipends (131)	\$0	\$0	\$22,283	\$41,385	N/A	86%
Purchased Professional and Technnical Instructional Programs Improvement Services (312)	\$21,556	\$9,996	\$9,598	\$16,237	-7%	69%
Equipment (730)	\$0	\$0	\$0	\$11,500	N/A	N/A
Other Group Insurance - dental, vision, accident, long term disability (224)	\$14,271	\$11,959	\$11,188	\$10,800	-7%	-3%
Other General Supplies (615, 660 to 689)	\$0	\$0	\$0	\$9,791	N/A	N/A
Travel (580)	\$15,002	\$26,797	\$13,159	\$8,525	-13%	-35%
Group Life Insurance (221)	\$9,325	\$8,867	\$8,353	\$8,354	-3%	0%
Dues and Fees (810)	\$9,237	\$6,839	\$7,757	\$6,467	-9%	-17%
Pre-2008 object code - temporary salaries (header) (130)	\$140,427	\$119,049	\$2,660	\$5,756	-55%	116%
Library Books (640)	\$4,396	\$0	\$1,022	\$3,220	-7%	215%
Postage and Postage Machine Rental (532)	\$3,562	\$3,346	\$3,413	\$3,194	-3%	-6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$0	\$390	\$0	\$265	N/A	N/A
Other Purchased Professional and Technical Services (319)	\$5,760	\$1,460	\$1,133	\$211	-56%	-81%
Computer Hardware (741)	\$16,285	\$0	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$7,857	\$0	\$0	\$0	-100%	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$749	\$0	\$0	\$0	-100%	N/A
Other Purchased Services (593)	\$590	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technnical Pupil Services (313)	\$950	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$975	\$0	\$8,965	\$0	-100%	-100%
Purchased Property Services; Rentals (440)	\$0	\$355	\$355	\$0	N/A	-100%
Printing and Binding (550)	\$2,285	\$350	\$0	\$0	-100%	N/A

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<b>Baugo Community Schools (2260)</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>4 Year Compound Annual Growth Rate</b>	<b>Increase from Previous Year</b>
<b>Student Academic Achievement Total</b>	<b>\$9,149,091</b>	<b>\$9,567,755</b>	<b>\$9,351,162</b>	<b>\$8,959,138</b>	<b>-1%</b>	<b>-4%</b>
<b>Student Instructional Support</b>						
Certified Salaries (110)	\$685,028	\$637,205	\$727,164	\$855,496	6%	18%
Group Health Insurance (222)	\$155,971	\$160,865	\$206,354	\$220,111	9%	7%
Noncertified Salaries (120)	\$148,930	\$155,940	\$152,423	\$156,559	1%	3%
Licensed Employees Temporary Salaries (135)	\$82,371	\$83,976	\$83,254	\$83,380	0%	0%
Social Security-Certified Employee Retirement (212)	\$50,476	\$46,750	\$52,133	\$61,309	5%	18%
Teacher Retirement Fund, After 7-1-95 (216)	\$30,709	\$22,988	\$27,973	\$36,732	5%	31%
Purchased Professional and Technical Pupil Services (313)	\$0	\$0	\$25,000	\$25,000	N/A	0%
Public Employees Retirement Fund (214)	\$15,886	\$17,669	\$20,387	\$24,552	11%	20%
Other Employee Benefits (241 to 290)	\$0	\$7,635	\$18,371	\$21,720	N/A	18%
Social Security-Noncertified Employee Retirement (211)	\$15,640	\$17,352	\$17,037	\$17,587	3%	3%
Severance/Early Retirement Pay (213)	\$10,645	\$12,645	\$15,560	\$16,233	11%	4%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$9,658	\$10,509	\$12,634	\$13,001	8%	3%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$1,964	\$1,784	\$1,809	\$2,066	1%	14%
Dues and Fees (810)	\$1,658	\$1,596	\$1,348	\$1,971	4%	46%
Group Life Insurance (221)	\$1,692	\$1,512	\$1,647	\$1,787	1%	8%
Operational Supplies (611)	\$1,458	\$2,282	\$1,864	\$1,725	4%	-7%
Other Purchased Professional and Technical Services (319)	\$1,085	\$946	\$2,658	\$1,497	8%	-44%
Travel (580)	\$2,794	\$3,806	\$3,300	\$638	-31%	-81%
Other Purchased Services (593)	\$25,000	\$50,000	\$0	\$0	-100%	N/A
<b>Student Instructional Support Total</b>	<b>\$1,240,966</b>	<b>\$1,235,460</b>	<b>\$1,370,916</b>	<b>\$1,541,365</b>	<b>6%</b>	<b>12%</b>
<b>Overhead and Operational</b>						
Noncertified Salaries (120)	\$1,289,540	\$1,422,026	\$1,344,439	\$1,305,825	0%	-3%
Purchased Services; Student Transportation Services (510)	\$546,698	\$415,515	\$425,058	\$429,862	-6%	1%
Purchased Property Services; Repairs and Maintenance Services (430)	\$244,961	\$272,242	\$249,789	\$427,098	15%	71%
Light and Power - Other than Heating and Cooling (625)	\$289,529	\$313,544	\$344,854	\$367,750	6%	7%
Food Purchases (614)	\$280,811	\$324,350	\$358,497	\$327,899	4%	-9%
Group Health Insurance (222)	\$419,334	\$383,182	\$282,884	\$284,213	-9%	0%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$127,733	\$129,234	\$175,381	\$217,514	14%	24%
Heating and Cooling for Buildings - Gas (622)	\$133,420	\$121,546	\$114,568	\$190,988	9%	67%
Certified Salaries (110)	\$175,916	\$191,025	\$175,870	\$181,534	1%	3%
Operational Supplies (611)	\$99,398	\$96,563	\$115,810	\$122,707	5%	6%
Public Employees Retirement Fund (214)	\$90,543	\$96,060	\$98,011	\$106,146	4%	8%

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Social Security-Noncertified Employee Retirement (211)	\$95,864	\$105,129	\$98,470	\$95,744	0%	-3%
Other Purchased Professional and Technical Services (319)	\$72,425	\$91,942	\$84,994	\$89,084	5%	5%
Gasoline and Lubricants (613)	\$68,821	\$85,918	\$88,551	\$82,889	5%	-6%
Vehicles (731)	\$0	\$29,909	\$0	\$54,994	N/A	N/A
Other Employee Benefits (241 to 290)	\$0	\$10,595	\$20,608	\$22,152	N/A	7%
Purchased Professional and Technical Board of Education Services (318)	\$22,730	\$26,695	\$21,461	\$21,775	-1%	1%
Utility Services Water and Sewage (411)	\$1,931	\$3,437	\$13,652	\$20,164	80%	48%
Other General Supplies (615, 660 to 689)	\$648	\$933	\$6,485	\$19,446	134%	200%
Dues and Fees (810)	\$17,445	\$22,412	\$20,416	\$19,067	2%	-7%
Telephone (531)	\$37,642	\$12,633	\$18,887	\$18,264	-17%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$11,005	\$14,242	\$14,480	\$15,890	10%	10%
Social Security-Certified Employee Retirement (212)	\$12,979	\$13,959	\$13,093	\$13,720	1%	5%
Computer Hardware (741)	\$0	\$0	\$3,000	\$10,641	N/A	255%
Purchased Property Services; Rentals (440)	\$4,731	\$4,807	\$5,572	\$10,075	21%	81%
Board Members Compensation (115)	\$10,000	\$10,000	\$10,000	\$10,000	0%	0%
Utility Services Removal of Refuse and Garbage (412)	\$9,866	\$9,563	\$9,563	\$9,624	-1%	1%
Tires and Repairs (612)	\$13,869	\$1,575	\$4,326	\$7,653	-14%	77%
Travel (580)	\$10,197	\$16,084	\$5,344	\$7,222	-8%	35%
Severance/Early Retirement Pay (213)	\$4,070	\$5,572	\$5,033	\$6,170	11%	23%
Postage and Postage Machine Rental (532)	\$5,739	\$6,161	\$6,748	\$6,097	2%	-10%
Bank Service Charges (871)	\$4,885	\$2,635	\$3,677	\$4,481	-2%	22%
Advertising (540)	\$4,826	\$4,785	\$3,689	\$4,433	-2%	20%
Purchased Professional and Technical Data Processing Services (316)	\$0	\$0	\$0	\$4,296	N/A	N/A
Group Life Insurance (221)	\$2,335	\$2,212	\$1,861	\$2,091	-3%	12%
Equipment (730)	\$244,632	\$227,948	\$11,577	\$2,089	-70%	-82%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$2,254	\$2,265	\$2,060	\$2,072	-2%	1%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$941	\$1,014	\$838	N/A	-17%
Other Communication Services (533 to 539)	\$0	\$0	\$0	\$285	N/A	N/A
Textbooks (630)	\$487	\$357	\$452	\$182	-22%	-60%
Official Bond Premiums (525)	\$1,653	\$925	\$700	\$150	-45%	-79%
Printing and Binding (550)	\$0	\$0	\$125	\$146	N/A	17%
Periodicals (650)	\$113	\$139	\$74	\$95	-4%	28%
Miscellaneous Objects (876 to 899)	\$505	\$405	\$1,087	\$51	-44%	-95%
Purchased Property Services; Construction Services (450)	\$29,987	\$0	\$0	\$0	-100%	N/A
Purchased Professional and Technical Staff Services (314)	\$184	\$0	\$0	\$0	-100%	N/A
Workers Compensation Insurance (225)	\$0	\$14,569	\$10,258	\$0	N/A	-100%

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Unemployment compensation (230)	\$270	\$5,026	\$9,521	\$0	-100%	-100%
Other Purchased Services (593)	\$0	\$1,999	\$0	\$0	N/A	N/A
<b>Overhead and Operational Total</b>	<b>\$4,389,974</b>	<b>\$4,501,059</b>	<b>\$4,181,938</b>	<b>\$4,523,413</b>	<b>1%</b>	<b>8%</b>
<b>Nonoperational</b>						
Redemption of Principal (831)	\$2,022,712	\$2,202,713	\$2,390,000	\$2,451,475	5%	3%
Interest on Bonds or Notes (832)	\$1,446,153	\$1,396,790	\$1,318,455	\$1,230,453	-4%	-7%
Equipment (730)	\$516,466	\$1,041,529	\$723,029	\$363,296	-8%	-50%
Transfer Tuition to Other School Corporations Within the State (561)	\$279,425	\$263,082	\$223,116	\$226,337	-5%	1%
Certified Salaries (110)	\$132,182	\$106,687	\$97,950	\$110,787	-4%	13%
Noncertified Salaries (120)	\$51,494	\$62,303	\$67,042	\$86,288	14%	29%
Other Purchased Professional and Technical Services (319)	\$23,087	\$116,743	\$79,877	\$75,313	34%	-6%
Purchased Property Services; Repairs and Maintenance Services (430)	\$9,785	\$88,602	\$402,246	\$9,757	0%	-98%
Social Security-Noncertified Employee Retirement (211)	\$3,425	\$4,264	\$4,723	\$7,004	20%	48%
Social Security-Certified Employee Retirement (212)	\$8,760	\$7,921	\$7,379	\$6,735	-6%	-9%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$0	\$1,061	\$3,786	N/A	257%
Overtime Salaries (140)	\$0	\$0	\$0	\$1,189	N/A	N/A
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$0	\$0	\$265	\$1,175	N/A	344%
Travel (580)	\$0	\$1,852	\$2,542	\$1,129	N/A	-56%
Public Employees Retirement Fund (214)	\$0	\$0	\$0	\$136	N/A	N/A
Improvements Other Than Buildings (715)	\$14,775	\$0	\$28,066	\$0	-100%	-100%
Purchased Professional and Technical Board of Education Services (318)	\$0	\$15,000	\$0	\$0	N/A	N/A
Buildings (720)	\$42,241	\$0	\$0	\$0	-100%	N/A
Severance/Early Retirement Pay (213)	\$87,215	\$0	\$0	\$0	-100%	N/A
Awards (875)	\$3,000	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$254	\$0	\$0	\$0	-100%	N/A
Computer Hardware (741)	\$0	\$13,455	\$0	\$0	N/A	N/A
Operational Supplies (611)	\$495	\$1,764	\$500	\$0	-100%	-100%
Dues and Fees (810)	\$0	\$1,500	\$0	\$0	N/A	N/A
<b>Nonoperational Total</b>	<b>\$4,641,471</b>	<b>\$5,324,206</b>	<b>\$5,346,250</b>	<b>\$4,574,860</b>	<b>0%</b>	<b>-14%</b>
<b>Grand Total</b>	<b>\$19,421,502</b>	<b>\$20,628,480</b>	<b>\$20,250,267</b>	<b>\$19,598,776</b>	<b>0%</b>	<b>-3%</b>